



3015 (02-02-05)

ANNUAL REPORT

OF

Name: DRUMMOND SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 43
DRUMMOND, WI 54832

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DRUMMOND SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 43
DRUMMOND, WI 54832

When was utility organized? 1/1/1978

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JAMES A CRANDALL

Title: TREASURER

Office Address:

P.O. BOX 43
DRUMMOND, WI 54832

Telephone: (715) 739 - 6654

Fax Number: (715) 739 - 6654

E-mail Address: JCRAN@CHEQNET.NET

Individual or firm, if other than utility employee, preparing this report:

Name: MARK A VAN VLACK

Title: CPA

Office Address: MAITLAND, SINGLER & VAN VLACK S.C.

306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

E-mail Address: mvanvlack@ncis.net

President, chairman, or head of utility commission/board or committee:

Name: JAMES UNSETH

Title: PRESIDENT

Office Address:

P.O. BOX 8
DRUMMOND, WI 54832

Telephone: (715) 739 - 6288

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MARK A VAN VLACK

Title: CPA

Office Address: MAITLAND, SINGLER & VAN VLACK S.C.
306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

E-mail Address: mvanvlack@ncis.net

Date of most recent audit report: 3/24/2006

Period covered by most recent audit: DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: MR MARK JEROME

Title: OPERATOR

Office Address:
P.O. BOX 43
DRUMMOND, WI 54832

Telephone: (715) 739 - 6244

Fax Number:

E-mail Address:

Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

MR RANDY LEVANDOSKI, COMMISSIONER

MS LISA SCHAFER, SECRETARY

MR JAMES UNSETH, PRESIDENT

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	61,645	61,069	1
Operating Expenses:			
Operation and Maintenance Expense (401)	40,926	42,486	2
Depreciation Expense (403)	7,409	7,623	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,627	1,438	5
Total Operating Expenses	49,962	51,547	
Net Operating Income	11,683	9,522	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	11,683	9,522	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,027	2,310	9
Miscellaneous Nonoperating Income (421)	(9,746)	9,285	10
Total Other Income	(7,719)	11,595	
Total Income	3,964	21,117	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(10,110)	(10,110)	11
Other Income Deductions (426)	9,946	9,770	12
Total Miscellaneous Income Deductions	(164)	(340)	
Income Before Interest Charges	4,128	21,457	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,186	12,897	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	11,186	12,897	
Net Income	(7,058)	8,560	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	532,809	793,616	19
Balance Transferred from Income (433)	(7,058)	8,560	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	269,367	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	525,751	532,809	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	61,645		61,645	1
Total (Acct. 400):	61,645	0	61,645	
Operation and Maintenance Expense (401):				
Derived	40,926		40,926	2
Total (Acct. 401):	40,926	0	40,926	
Depreciation Expense (403):				
Derived	7,409		7,409	3
Total (Acct. 403):	7,409	0	7,409	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	1,627		1,627	5
Total (Acct. 408):	1,627	0	1,627	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	11,683	0	11,683	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST ON INVESTMENTS	806	0	806	10
INTEREST ON CONTRIBUTIONS RECEIVABLE	0	1,221	1,221	11
Total (Acct. 419):	806	1,221	2,027	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		0	0 12
NON REGULATED SEWER UTILITY	(10,246)	500	(9,746) 13
Total (Acct. 421):	(10,246)	500	(9,746)
TOTAL OTHER INCOME:	(9,440)	1,721	(7,719)

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(10,110)		(10,110) 14
NONE	0	0	0 15
Total (Acct. 425):	(10,110)	0	(10,110)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		9,946	9,946 16
NONE	0	0	0 17
Total (Acct. 426):	0	9,946	9,946
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(10,110)	9,946	(164)

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	11,186		11,186 18
Total (Acct. 427):	11,186	0	11,186
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	11,186	0	11,186
NET INCOME:	1,167	(8,225)	(7,058)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(369,102)	901,911	532,809 24
Total (Acct. 216):	(369,102)	901,911	532,809
Balance Transferred from Income (433):			
Derived	1,167	(8,225)	(7,058) 25
Total (Acct. 433):	1,167	(8,225)	(7,058)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(367,935)	893,686	525,751

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	61,645	0	0	0	61,645	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0		0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	61,645	0	0	0	61,645	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	926,198	919,565	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	354,757	343,529	2
Net Utility Plant	571,441	576,036	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	797,720	797,490	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	461,230	443,148	4
Net Nonutility Property	336,490	354,342	
Investment in Municipality (123)	0	0	5
Other Investments (124)	15,623	19,530	6
Special Funds (125)	30,821	32,032	7
Total Other Property and Investments	382,934	405,904	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,524	1,453	8
Temporary Cash Investments (132)	23,730	34,343	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,546	8,256	11
Other Accounts Receivable (143)	13,807	13,781	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,089	11,291	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	1,597	1,560	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	52,293	70,684	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,006,668	1,052,624	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	78,974	78,974	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	525,751	532,809	23
Total Proprietary Capital	604,725	611,783	
LONG-TERM DEBT			
Bonds (221)	198,747	211,924	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	15,390	27,424	26
Total Long-Term Debt	214,137	239,348	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,776	1,286	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,044	8,111	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	5,820	9,397	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	181,986	192,096	36
Total Deferred Credits	181,986	192,096	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,006,668	1,052,624	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	919,565	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	340,077	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	578,669	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	7,452				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	926,198	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	126,751	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	228,006	0	0	0	12
Total Accumulated Provision	354,757	0	0	0	
Net Utility Plant	571,441	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	125,469				125,469	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	7,409				7,409	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	7,409	0	0	0	7,409	16
Debits during year						17
Book cost of plant retired	6,127				6,127	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	6,127	0	0	0	6,127	25
Balance end of year (110.1)	126,751	0	0	0	126,751	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	218,060				218,060	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	9,946				9,946	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	9,946	0	0	0	9,946	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	228,006	0	0	0	228,006	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	797,490	230	0	797,720	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	797,490	230	0	797,720	
Less accum. prov. depr. & amort. (122)	443,148	18,082	0	461,230	3
Net Nonutility Property	354,342	(17,852)	0	336,490	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0		0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0		0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	78,974	1
Changes during year (explain):		
NONE	0	2
Balance end of year	78,974	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER & SEWER REVENUE REFUNDING BON	08/01/2001	08/01/2011	5.75%	90,197	1
WATER & SEWER REVENUE BOND SERIES 201	08/08/2001	08/01/2041	4.50%	108,550	2
Total Bonds (Account 221):				198,747	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE BANK OF DRUMMOND - LAKE PROJECT	10/05/2000	09/01/2010	5.75%	15,390	1
Total for Account 224				15,390	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,627	2
Charged electric department expense	0	3
Charged sewer department expense	1,574	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	3,201	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	3,148	7
PSC Remainder Assessment	53	8
Other (explain):		
NONE	0	9
Total payments and other debits	3,201	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER	0			0	1
BOND SERIES 2001A REFUNDING WATER	821	1,954	1,970	805	2
BOND SERIES 2001A REFUNDING SEWER	1,232	2,932	2,955	1,209	3
BOND SERIES 2001B REVENUE	2,792	5,109	5,954	1,947	4
Subtotal	4,845	9,995	10,879	3,961	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WATER	3,266	1,191	4,374	83	6
NONE	0			0	7
Subtotal	3,266	1,191	4,374	83	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	8,111	11,186	15,253	4,044	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVABLE	15,623	2
Total (Acct. 124):	15,623	
Special Funds (125):		
BOND REDEMPTION FUNDS	30,821	3
Total (Acct. 125):	30,821	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,546	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	8,546	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	13,807	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	13,807	
Receivables from Municipality (145):		
BAYFIELD COUNTY TAX ROLL DELINQUENT ACCOUNTS	3,089	12
Total (Acct. 145):	3,089	
Prepayments (165):		
PREPAID INSURANCE	1,597	13
Total (Acct. 165):	1,597	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE	0	16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	181,986	17
NONE		18
Total (Acct. 253):	181,986	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	340,486	0	0	0	340,486	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	126,110	0	0	0	126,110	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	187,041	0	0	0	187,041	6
NONE	0	0	0	0	0	7
Average Net Rate Base	27,335	0	0	0	27,335	
Net Operating Income	11,683	0	0	0	11,683	8
Net Operating Income as a percent of						
Average Net Rate Base	42.74%	N/A	N/A	N/A	42.74%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.5	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	192,096	0	0	0	192,096	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	10,110	0	0	0	10,110	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	181,986	0	0	0	181,986	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	61,084	60,443	1
Total Sales of Water	61,084	60,443	
Other Operating Revenues			
Forfeited Discounts (470)	170	143	2
Other Water Revenues (474)	391	483	3
Total Other Operating Revenues	561	626	
Total Operating Revenues	61,645	61,069	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	23,189	21,915	4
General Operating Expenses (680-690)	17,737	20,571	5
Total Operation and Maintenance Expenses	40,926	42,486	
Other Operating Expenses			
Depreciation Expense (403)	7,409	7,623	6
Amortization Expense (404)	0	0	7
Taxes (408)	1,627	1,438	8
Total Other Operating Expenses	9,036	9,061	
Total Operating Expenses	49,962	51,547	
NET OPERATING INCOME	11,683	9,522	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	120	3,700	20,164	4
Commercial	17	1,205	5,315	5
Industrial	3	1,602	4,852	6
Total Metered Sales to General Customers (461)	140	6,507	30,331	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		27,949	8
Other Sales to Public Authorities (464)	9	1,073	2,804	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	150	7,580	61,084	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	N/A			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	27,949	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	27,949	
Forfeited Discounts (470):		
Customer late payment charges	170	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	170	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
MISCELLANEOUS	391	8
Total Other Water Revenues (474)	391	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	16,050	13,307	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	1,635	1,653	3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	3,962	4,222	5
Repairs of Water Plant (650)	908	1,931	6
Transportation Expenses (660)	634	802	7
Total Plant Operation and Maintenance Expenses	23,189	21,915	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	4,525	4,575	8
Office Supplies and Expenses (681)	2,035	3,967	9
Outside Services Employed (682)	1,400	2,667	10
Insurance Expense (684)	1,317	2,788	11
Employees Pensions and Benefits (686)	7,484	6,105	12
Regulatory Commission Expenses (688)	469	0	13
Miscellaneous General Expenses (689)	507	469	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	17,737	20,571	
Total Operation and Maintenance Expenses	40,926	42,486	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	N/A		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security	LABOR	1,574	1,368	3
PSC Remainder Assessment		53	70	4
Other (specify): NONE			0	5
Total tax expense		1,627	1,438	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	763		3
Total Intangible Plant	763	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	3,374		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	12,917		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	16,291	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	20,733		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	30,903		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,275		20
Total Pumping Plant	58,911	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,888		23
Total Water Treatment Plant	2,888	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			763	3
Total Intangible Plant	0	0	763	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			3,374	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			12,917	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	16,291	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			20,733	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			30,903	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,275	20
Total Pumping Plant	0	0	58,911	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,888	23
Total Water Treatment Plant	0	0	2,888	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,935		24
Structures and Improvements (341)	9,683		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	183,338		27
Fire Mains (344)	0		28
Services (345)	22,609		29
Meters (346)	10,745	5,077	30
Hydrants (348)	20,579		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	249,889	5,077	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,003		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	11,151	231	38
Other Tangible Property (390)	0		39
Total General Plant	12,154	231	
Total utility plant in service directly assignable	340,896	5,308	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	340,896	5,308	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,935	24
Structures and Improvements (341)			9,683	25
Distribution Reservoirs and Standpipes (342)			0	26
Transmission and Distribution Mains (343)			183,338	27
Fire Mains (344)			0	28
Services (345)			22,609	29
Meters (346)	6,127		9,695	30
Hydrants (348)			20,579	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	6,127	0	248,839	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,003	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			11,382	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	12,385	
Total utility plant in service directly assignable	6,127	0	340,077	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	6,127	0	340,077	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	327,223		26
Transmission and Distribution Mains (343)	193,724		27
Fire Mains (344)	0		28
Services (345)	22,652		29
Meters (346)	5,385		30
Hydrants (348)	21,415		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	570,399	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	8,270		38
Other Tangible Property (390)	0		39
Total General Plant	8,270	0	
Total utility plant in service directly assignable	578,669	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	578,669	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			327,223 26
Transmission and Distribution Mains (343)			193,724 27
Fire Mains (344)			0 28
Services (345)			22,652 29
Meters (346)			5,385 30
Hydrants (348)			21,415 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	570,399
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			8,270 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	8,270
Total utility plant in service directly assignable	0	0	578,669
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	578,669

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			602	602	1
February			588	588	2
March			616	616	3
April			577	577	4
May			622	622	5
June			664	664	6
July			764	764	7
August			922	922	8
September			764	764	9
October			574	574	10
November			577	577	11
December			523	523	12
Total annual pumpage	0	0	7,793	7,793	
Less: Water sold				7,580	13
Volume pumped but not sold				213	14
Volume sold as a percent of volume pumped				97%	15
Volume used for water production, water quality and system maintenance				164	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				164	19
Volume pumped but unaccounted for				49	20
Percent of water lost				1%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				161	24
Date of maximum: 6/8/2005					25
Cause of maximum: HYDRANT FLUSH					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 1/31/2005					28
Total KWH used for pumping for the year				14,000	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELLHOUSE	1	97	10	280,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1			1
Location	MAIN WELL HOUSE			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	RED JACKET			5
Year Installed	1989			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1			8
Pump Motor or Standby Engine Mfr	BERKLEY			9
Year Installed	1989			10
Type	ELECTRIC			11
Horsepower	20			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	2001		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	130		10
Total capacity in gallons (actual)	200,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	OTHER		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	OTHER		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	1.0000		22
Is a corrosion control chemical			23
used (yes, no)?	Y		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	6.000	11,914	0	0	0	11,914	1
P	D	8.000	9,400	0	0	0	9,400	2
P	S	8.000	26	0	0	0	26	3
M	D	12.000	871	0	0	0	871	4
Total Within Municipality			22,211	0	0	0	22,211	
Total Utility			22,211	0	0	0	22,211	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	102	0	0	0	102	0	1
M	1.000	17	0	0	0	17		2
M	1.250	2	0	0	0	2		3
M	1.500	5	0	0	0	5	0	4
M	2.000	1	0	0	0	1		5
M	3.000	1	0	0	0	1		6
Total Utility		128	0	0	0	128	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	170	24	77	0	117	13	1
1.000	8	0	0	0	8	1	2
1.250	2	0	0	(2)	0	0	3
1.500	8	0	0	0	8	2	4
2.000	2	0	0	0	2	0	5
3.000	1	0	0	0	1	0	6
Total:	191	24	77	(2)	136	16	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	105	5	1	1	0	5	117	1
1.000	0	5	1	2	0	0	8	2
1.250	0	0	0	0	0	0	0	3
1.500	0	0	1	3	0	4	8	4
2.000	0	1	0	0	0	1	2	5
3.000	0	0	0	1	0	0	1	6
Total:	105	11	3	7	0	10	136	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	47	0	0	0	47	2
Total Fire Hydrants	47	0	0	0	47	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	47
Number of distribution system valves end of year:	87
Number of distribution valves operated during year:	87

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

ALL SERVICES OWNED ARE IN USE

Meters (Page W-19)

Explain all reported adjustments.

METERS WERE ADJUSTED TO RECONCILE TO ACTUAL

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

NO - UTILITY WILL ATTEMPT TO DO THIS IN THE FUTURE
